

ASSEMBLY, No. 2717

STATE OF NEW JERSEY 221st LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2024 SESSION

Sponsored by:

**Assemblyman BRIAN BERGEN
District 26 (Morris and Passaic)**

Co-Sponsored by:

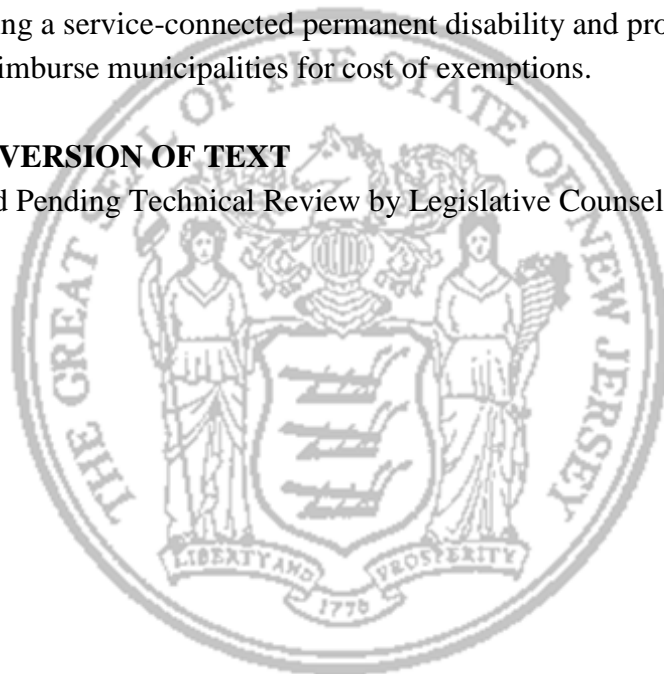
Assemblymen DePhillips, DiMaio, Scharfenberger, Tully, Assemblywoman Swain, Assemblymen McGuckin, S.Kean, Moen, Verrelli, Assemblywoman Quijano, Assemblyman Peterson, Assemblywoman N.Munoz, Assemblymen Rumpf, Calabrese, Simonsen, McClellan, Kennedy, Auth, Spearman, Clifton, Assemblywomen Flynn, Swift, Matsikoudis, Assemblymen Guardian, Barranco, Assemblywomen Dunn, Murphy, Assemblymen Webber, Sauickie, Assemblywoman Fantasia and Assemblyman Inganamort

SYNOPSIS

Authorizes proportional property tax exemption for honorably discharged veterans having a service-connected permanent disability and proclaims that the State shall reimburse municipalities for cost of exemptions.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



(Sponsorship Updated As Of: 5/16/2024)

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1 AN ACT providing a proportional property tax exemption to certain
2 disabled veterans, amending and supplementing P.L.1948, c.259.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6

7 1. Section 1 of P.L.1948, c.259, (C.54:4-3.30) is amended to
8 read as follows:

9 1. a. The dwelling house and the lot or curtilage whereon the
10 same is erected, of any citizen and resident of this State, now or
11 hereafter honorably discharged or released under honorable
12 circumstances, from active service in any branch of the Armed
13 Forces of the United States, who has been or shall be declared by
14 the United States Department of Veterans' Affairs or its successor to
15 have a service-connected disability [from paraplegia, sarcoidosis,
16 osteochondritis resulting in permanent loss of the use of both legs,
17 or permanent paralysis of both legs and lower parts of the body, or
18 from hemiplegia and has permanent paralysis of one leg and one
19 arm or either side of the body, resulting from injury to the spinal
20 cord, skeletal structure, or brain or from disease of the spinal cord
21 not resulting from any form of syphilis; or from total blindness; or
22 from amputation of both arms or both legs, or both hands or both
23 feet, or the combination of a hand and a foot; or from other service-
24 connected disability declared by the United States Veterans
25 Administration or its successor to be a total or 100% permanent
26 disability, and not so evaluated solely because of hospitalization or
27 surgery and recuperation, sustained through enemy action, or
28 accident, or resulting from disease contracted while in such active
29 service] of at least 10 percent, shall be exempt from taxation, on
30 proper claim made therefor, in proportion to their percentage of
31 service-connected disability, up to and including a total or 100
32 percent disability, and such exemption shall be in addition to any
33 other exemption of such person's real and personal property which
34 now is or hereafter shall be prescribed or allowed by the
35 Constitution or by law but no taxpayer shall be allowed more than
36 one exemption under this act. In the case of a resident of this State
37 with a service-connected disability that is less than total or 100
38 percent disability but who is deemed by the United States
39 Department of Veterans' Affairs or its successor to be unemployable
40 as a result of service-connected disability, the exemption shall be
41 100 percent. For any exemption granted pursuant to this subsection
42 that is less than 100 percent, the exemption shall not exceed
43 \$10,000.

44 b. (1) The surviving spouse of any [such] citizen and resident
45 of this State, who at the time of death was entitled to the exemption

EXPLANATION – Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 provided under this act, shall be entitled, on proper claim made
2 therefor, to the same exemption as the deceased had, during the
3 surviving spouse's widowhood or widowerhood, as the case may be,
4 and while a resident of this State, for the time that the surviving
5 spouse is the legal owner thereof and actually occupies the said
6 dwelling house or any other dwelling house thereafter acquired.

7 (2) The surviving spouse of any citizen and resident of this State
8 who was honorably discharged and, after the citizen and resident's
9 death, is declared to have suffered a service-connected disability as
10 provided in subsection a. of this section, shall be entitled, on proper
11 claim made therefor, to the same exemption the deceased would
12 have become eligible for. The exemption shall continue during the
13 surviving spouse's widowhood or widowerhood, as the case may be,
14 and while a resident of this State, for the time that the surviving
15 spouse is the legal owner thereof and actually occupies the dwelling
16 house or any other dwelling house thereafter acquired.

17 c. The surviving spouse of any citizen and resident of this
18 State, who died in active service in any branch of the Armed Forces
19 of the United States, shall be entitled, on proper claim made
20 therefor, to an exemption from taxation on the dwelling house and
21 lot or curtilage whereon the same is erected, during the surviving
22 spouse's widowhood or widowerhood, as the case may be, and
23 while a resident of this State, for the time that the surviving spouse
24 is the legal owner thereof and actually occupies the said dwelling or
25 any other dwelling house thereafter acquired.

26 d. The surviving spouse of any citizen and resident of this State
27 who died prior to January 10, 1972, that being the effective date of
28 P.L.1971, c.398, and whose circumstances were such that, had said
29 law become effective during the deceased's lifetime, the deceased
30 would have become eligible for the exemption granted under this
31 section as amended by said law, shall be entitled, on proper claim
32 made therefor, to the same exemption as the deceased would have
33 become eligible for upon the dwelling house and lot or curtilage
34 occupied by the deceased at the time of death, during the surviving
35 spouse's widowhood or widowerhood, as the case may be, and
36 while a resident of this State, for the time that the surviving spouse
37 is the legal owner thereof and actually occupies the said dwelling
38 house on the premises to be exempted.

39 e. **【Nothing in this act shall be intended to include paraplegia**
40 **or hemiplegia resulting from locomotor ataxia or other forms of**
41 **syphilis of the central nervous system, or from chronic alcoholism,**
42 **or to include other forms of disease resulting from the veteran's own**
43 **misconduct which may produce signs and symptoms similar to**
44 **those resulting from paraplegia, osteochondritis, or hemiplegia】**
45 (Deleted by amendment, P.L. , c.) pending before the
46 Legislature as this bill).

47 (cf: P.L.2019, c.413, s.1)

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1 with a disability percentage rating of at least 10 percent, and the
2 exemption is capped at \$10,000. Those with a 100 percent
3 disability percentage rating would still be allowed a 100 percent
4 property tax exemption without a cap, as is the case under current
5 law.

6 In addition, the bill grants those honorably discharged veterans
7 having less than a 100 percent service-connected disability, but who
8 are unemployable, a 100 percent property tax exemption, which
9 matches the current 100 percent property tax exemption for
10 honorably discharged veterans having a 100 percent disability
11 percentage rating.

12 The bill also eliminates all references to medical conditions so
13 that any service-connected disability, as determined by the United
14 States Department of Veterans' Affairs, will make a veteran eligible
15 for the property tax exemption.

16 Finally, the bill proclaims that the State shall annually reimburse
17 taxing districts, including for administrative costs, for the property
18 tax exemptions granted to disabled veterans and their surviving
19 spouses. The bill includes reporting provisions so proper
20 reimbursement can be made.